IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITON NO.1366 OF 2006

Mr.Rakesh Jagdish Mehta ..Petitioner.

V/s.

Commissioner of Central Excise ..Respondent.

Mr.R.V.Desai, senior counsel with Mr.Vijay Kantharia i/b. Ameet Gedam for petitioner.

Mr.A.S.Rao for respondent.

CORAM : H.L.GOKHALE AND J.P.DEVADHAR, JJ.

DATED : 7TH SEPTEMBER, 2006.

P.C. :-

. Heard Mr.Desai in support of the petition. Mr.Rao appears for the respondent. This petition seeks to challenge the order in original as well as the order in appeal filed by the Central Excise authorities and by the CESTAT. It is sought to be canvassed that the petitioner had nothing to do with the particular Partnership firm with respect to which the liability was sought to be raised. It is sought to be contended that the petitioner was not working for this firm from February, 1993 onwards due to some internal dispute. However, no such plea was raised when the petitioner filed the appeal nor it is stated any where in the petition that the order is non est against the

petitioner.

2. We may as well add as far as the appellate order is concerned, it was dismissed for the reasons that the appeal was filed beyond the period prescribed under the Act and the Commissioner (Appeals) cannot condone the delay.

3. Petition is, therefore, dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)